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English

Bed and breakfast (and table d'hôtes)

Verified 01 janvier 2020 - Directorate for Legal and Administrative Information (Prime Minister)

Offering a guest room involves welcoming the client, renting a furnished room with access to a bathroom and a toilet, and providing him with breakfast. It is a professional activity of a commercial or agricultural nature. It can be practiced all year or at the season. It must be limited to 5 rooms and 15 guests at a time. The landlord must first declare himself in the town hall, register and join the Social Security.

Features

Capacity

The capacity is limited to **5 rooms** and 15 clients at the same time.

Please note : if you wish to rent more than 5 rooms or to accommodate more than 15 guests simultaneously, this activity corresponds to the holding of a hotel or to the rental of *rooms in the home*.. This requires compliance with the regulations establishments receiving public (ERP) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31684?lang=en>) and accessibility rules for disabled people.

Compulsory benefits

The rental of a guest room includes a one-night bundle (including the provision of linen) and breakfast.

The reception must be provided by the landlord, who lives there.

Cleaning of the rooms and toilets must be done daily, at no extra cost.

Optional benefit: host table

The name *host table* indicates that the B&B rental offers a meal offer. The table d'hôtes is not a restaurant. It is a service that complements the accommodation, reserved only to the occupants of the guest rooms. The meal must be taken at the family table. It must be made up of a single menu.

The host table is subject to a number of regulations. Among them:

- Obligation to inform the consumer about the prices charged (e.g. drinks included or not included)
- Compliance with hygiene and food safety rules (supply of drinking water, hygiene of surfaces and utensils, sanitary facilities for staff, ...)

If the renter offers alcoholic beverages as part of meals, he must hold a restaurant license or beverage flow license (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F22379?lang=en>).. The sale of soft drinks is free.

House

The minimum surface area of each room shall be 9 m² (excluding sanitary areas), with a ceiling height of at least 2.20 m. Generally, for commercial reasons, it is accepted that a room cannot be less than 12 m².

Each room must provide access (directly or indirectly) to a bathroom and toilet and be in compliance with the regulations on hygiene, safety and health.

FYI : the rate of the tourist tax and the price of the services provided incidental to the nights or stays must be displayed in the guest room.

Price

The price is free, but must take into account the comfort of the room, the services offered and the tourist attraction of the region.

The owner of a guest house is subject to the same obligations of transparency as a hotelier vis-à-vis the client regarding information on prices.

Outside the property and close to the main public entrance

The following information shall be provided:

- Price of the next night in a double room, or maximum price for a night in a double room during a period including the next night (if these services are not commercialized, price of the most popular accommodation service with its duration)

- Whether breakfast is served (and whether or not the price of this service is included in the price of the night)
- If an internet connection is accessible or not from the rooms (and whether or not the price of this service is included in the price of the night)
- How to access price information for all other marketed services

At the customer reception

The following information shall be provided:

- Check-in and check-out times (and surcharges for late check-out)
- Price of the next night in a double room, or maximum price for a night in a double room during a period including the next night (if these services are not commercialized, price of the most popular accommodation service with its duration)
- Whether breakfast is served (and whether or not the price of this service is included in the price of the night)
- If an internet connection is accessible or not from the rooms (and whether or not the price of this service is included in the price of the night)
- Information on prices of all other marketed services

In each room

The following information shall be provided:

- All prices of the services provided in connection with overnight stays
- How to access this information

 **FYI** : prices include taxes and services (including VAT). Their display must include this statement.

Font Individual Card

Bed and breakfast rental must have a [individual policy card to any foreign client \(https://www.service-public.fr/particuliers/vosdroits/F33458?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F33458?lang=en).

Delivering a detailed invoice to the customer

One [detailed invoice \(https://www.service-public.fr/particuliers/vosdroits/F18960?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F18960?lang=en) indicating the total amount due is given to the customer:

- as soon as the price of the service reaches €25
- or at his request.

The note must include the detailed quantity and price of each service provided and the total amount due. The note must be drawn up in duplicate and the original given to the customer at the time of payment.

In case of dispute with the lessor

If a landlord misleads a guest by using the name of a bed and breakfast in an improper manner or provides incorrect or misleading information about the accommodation, he or she is liable to criminal penalties.

In this situation, the client may refer the matter to the departmental directorate for the protection of populations (DDPP or DDCSPP), which may investigate and, if necessary, finalize the lessor:

Who shall I contact

- [Departmental Directorate for Population Protection \(DDPP or DDCSPP\) - ☎ \(http://www.economie.gouv.fr/dgccrf/coordonnees-des-DDPP-et-DDCSPP\)](http://www.economie.gouv.fr/dgccrf/coordonnees-des-DDPP-et-DDCSPP)

The customer may also file a [complaint to the public prosecutor \(https://www.service-public.fr/particuliers/vosdroits/F1435?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F1435?lang=en) the court of the place of the rental.

Steps

Pre-verification

If you wish to rent one or more guest rooms and your accommodation is located in a condominium, you must first check that the condominium regulation does not prohibit it.

Declaration by City Hall

Any resident who wishes to propose to rent one or more guest rooms must make the preliminary declaration to the town hall of his place of residence. If he does not, he may be in breach of €450..

Use the following remote service:

Declare guest rooms in town hall

Ministry of Economy

This remote service allows you to fill directly the form cerfa n°13566, which is used to declare in town hall the hiring of guest rooms.

Once completed, the form is automatically sent to your town hall, if it uses this teleservice.

If not, you can download the completed form online and then print it. It must then be sent to your town hall by registered mail with acknowledgement of receipt or deposited at the town hall.

Go to
online service [↗](#)
(<https://www.service-public.fr/compte/activer-un-espace-particulier?lienDemarche=https://psl.service-public.fr/mademarche/HebergementTourisme/demarche>)

➔ **FYI** : any changes to the information provided shall be rereported using the same teleservice.

Registration in the Chamber of Commerce or Agriculture

Répondez aux questions successives et les réponses s'afficheront automatiquement

Regular activity

When the activity of bed and breakfast is carried out as usual, it constitutes a commercial activity, the guest room rental must register at RCS ().

Registration in the Register of Trade and Companies (RCS)

Infograft

Preparation and creation of the online file: cover letters and forms.

Go to
online service [↗](#)
(<https://www.infogreffe.fr/formalites-entreprise/immatriculation-entreprise.html>)

He must also register with the CFE () the chamber of commerce, including where the activity is carried out under the simplified micro-social procedure (or microentrepreneur scheme (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23264?lang=en>)).

Who shall I contact

- Business Formalities Center (CFE) [↗](https://www.insee.fr/fr/information/1972060) (<https://www.insee.fr/fr/information/1972060>)

If the guest house rental company is an agricultural operator and the guest houses are located on its farm, then this is a complementary activity to the agricultural activity. The renter must register with the CFE of the Chamber of Agriculture.

These steps are mandatory, whatever the income generated by the guest house. If the landlord does not make them, renting a guest room is an offense for concealed work.

If the lessor voluntarily gives inaccurate information, he incurs up to €2,500 fine and 6 months' imprisonment.

Activity in addition to self-employment

If the activity is carried out in addition to a usual professional activity already declared to the RCS, the opening of a new establishment must be declared using a P2 form:

- with the CFE of the Chamber of Agriculture where the activity of renting guest rooms is carried out by a farmer on the agricultural holding,
- the CFE of the chamber of commerce and industry of the place of the guest rooms in other cases.

Business Change Return - Individual (P2)

Cerfa n° 11678*06 - Ministry of Economy

Other number : P2 CMB

Go to
form(pdf - 3.3 MB) [↗](#)
(https://www.formulaires.service-public.fr/gf/cerfa_11678.do)

📖 Consult the online manual

- Notice for the declaration of business change by a natural person [↗](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=50783&cerfaFormulaire=11678) (<https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=50783&cerfaFormulaire=11678>)

Formulaires annexes

• Cerfa n°11677*01

➤ [Intercalary P¹ - Continued P2, P2 agricultural, P4, P4 agricultural](https://www.formulaires.service-public.fr/gf/cerfa_11677.do)

Activity in addition to an employed activity

If the activity is carried out in addition to an employed activity, a declaration of the beginning of a self-employed activity (form P0) must be submitted to the CFE of the chamber of commerce and industry of the place of the guest house:

Statement of Business Creation - Individual (P0 CMB)

Cerfa n° 11676*10 - Ministry of Economy

Other number : PO CMB / P0 CMB

Go to
form(pdf - 1.6 MB)

https://www.formulaires.service-public.fr/gf/cerfa_11676.do

Consult the online manual

➤ [Notice for the business start-up declaration \(natural person\)](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=50782&cerfaFormulaire=11676)

➤ [Tax practice guide for BIC/BNC reporting](https://www.impots.gouv.fr/portail/node/9855)

Formulaires annexes

• Cerfa n°11771*04

➤ [P0' - Continued P0 PL](https://www.formulaires.service-public.fr/gf/cerfa_11771.do)

• Cerfa n°14077*02

Any person who declares a craft activity, subject to the registration obligation in the register of trades, must attest to his qualification, either by mentioning the title of the diploma or the title of which he is the holder, by justifying his professional experience or by recruiting a qualified employee to ensure effective and permanent control of the activity (copy of the contract of employment) :

➤ [Justification for craft professional qualification \(IQPA - ex-AQPA\)](https://www.formulaires.service-public.fr/gf/cerfa_14077.do)

Social Security Affiliation

The independent guest house operator must be a member of the social scheme for self-employed persons (TNS) for sickness, maternity, old age, disability and death insurance:

- Either with the independent social security agency. Membership is compulsory when the taxable income from the activity of guest houses (including for the activity of table d'hôtes) exceeds €5,348.. In the case of lower income, there is no obligation of affiliation. The income generated by the rental is then subject to [social contributions on income from assets](https://www.service-public.fr/particuliers/vosdroits/F2329?lang=en) at the overall rate of 17,20%..
- the Agricultural Social Mutuality (MSA) for farmers.

Labeling

There is no classification according to the official star system that applies to [hotels](https://www.service-public.fr/particuliers/vosdroits/F2050?lang=en), [campsites](https://www.service-public.fr/particuliers/vosdroits/F2058?lang=en) and [furnished with tourism](https://www.service-public.fr/particuliers/vosdroits/F2043?lang=en).

However, there are labeling procedures (brands, charters, labels) private.

Taxes

Income tax

If it is usual, then reported to the RCS (), the activity of bed and breakfast is part of the tax system of the para-hotel, and not of that of the furnished rental.

Income must be reported to income tax under one of the following plans:

- [Industrial and Commercial Benefits \(BIC\)](http://bofip.impots.gouv.fr/bofip/7762-PGP.html?identifiant=BOI-BIC-20160706) profits of natural persons engaged in a trade
- [Non-professional rental arrangements](https://www.service-public.fr/particuliers/vosdroits/F32744?lang=en) (real profit scheme) for non-professional operators
- [Micro-enterprise](https://www.service-public.fr/professionnels-entreprises/vosdroits/F23267?lang=en) (for self-contractors), if the turnover excluding tax does not exceed €170,000 (the profit is calculated after a lump sum reduction of 71%, taxable income

corresponding to 29% turnover)

- Farm profits, for a farmer.

If the income does not exceed €760 per year, the guest house rental company is exempt from income tax (except for micro-enterprises).

Value added tax (VAT)

If he does not meet the conditions for [VAT deductible](https://www.service-public.fr/professionnels-entreprises/vosdroits/F21746?lang=en) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F21746?lang=en>), the rental of guest rooms is subject to VAT at 10% for the provision of accommodation and table d'hôtes (except for alcoholic beverages taxed at 20%).

This tax is directly charged to the customer on the goods he consumes or the services he uses. It is to the rental of guest rooms of [collect on taxable transactions and report it](https://www.service-public.fr/professionnels-entreprises/vosdroits/N13445?lang=en) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/N13445?lang=en>).

Territorial Economic Contribution (TEC)

The activity of guest houses is indebted to the CET, which consists of:

- of business property tax (CFE)
- and business value-added tax (VAC).

Business property taxes (CFEs) are based solely on property subject to property tax. This tax is due in each municipality where the operator has premises and land related to his activity.

Some B&B rental companies may benefit from an exemption or a discount from the CET.

Contribution to public audiovisual

If a television is installed in the rooms, the rental of guest rooms is responsible for [contribution to public audiovisual](https://www.service-public.fr/professionnels-entreprises/vosdroits/F24670?lang=en) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F24670?lang=en>) (ex-audiovisual fee).

Tourist tax

The municipality may ask the client of a guest room located in its territory to pay a [tourist tax](https://www.service-public.fr/professionnels-entreprises/vosdroits/F743?lang=en) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F743?lang=en>).

This tax is payable by the client to the guest house owner, who then pays it to the municipality.

To find out the amount of the city tax:

City tax rates per municipality

Ministry of Finance

Go to
online service [↗](http://taxesejour.impots.gouv.fr/DTS_WEB/FR/?A15)
(http://taxesejour.impots.gouv.fr/DTS_WEB/FR/?A15)

➡ **FYI** : the tourist tax rate must be displayed in the guest room.

Housing tax and property tax

The [residential tax](https://www.service-public.fr/professionnels-entreprises/vosdroits/F24658?lang=en) (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F24658?lang=en>) applies to rented premises, even if they are subject to the CFE, as they are part of the personal dwelling of the lessor.

The use as the destination of the premises remaining the dwelling, there is no change of use or destination to be carried out.

The housing tax is calculated on the net rental value, i.e. the cadastral rental value of the premises minus, in the case of the principal residence, mandatory allowances for dependents or low and optional incomes for disabled persons.

Its applicable rate varies according to the municipality.

However, an exemption from housing tax and property tax may be granted on the deliberation of the municipality to the guest houses located in [rural revitalization area \(RBA\)](https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr) [↗](https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr) (<https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr>) ..

Apply for exemption from the housing tax for guest rooms and furnished tourism located in rural revitalization zone (ZRR)

Cerfa n° 13567*02 - Ministry of Finance

Other number : 1205-GD

Go to
form ↗

(<https://www.impots.gouv.fr/portail/node/8819>)

Property tax exemption on properties built for hotels, furnished with tourism and bed and breakfast located in rural revitalization zone (ZRR)

Cerfa n° 15532*01 - Ministry of Finance

Other number : 6671-D-SD

Go to
form ↗

(<https://www.impots.gouv.fr/portail/formulaire/6671-d-sd/tf-pb-exoneration-des-hotels-meubles-de-tourismes-et-chambres-dhotels-en-zrr>)

➔ **FYI** : Bed and breakfast owners located in their home are exempt from the business property tax (CFE). Where the rented room is outside the personal dwelling, this tax is payable, unless the municipality decides otherwise.

Statute and miscellaneous references

- Tourism Code: Articles L324-3 to L324-5 ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006158397>)
Conditions of rental and compulsory declaration in the town hall
- Tourism Code: Articles D324-13 to D324-16 ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006158430/>)
Bed and breakfast rental activity and comfort and conformity of rooms
- Trade Code: Articles L123-1 to L123-9-1 ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006178751/>)
Obligation to register with the RCS
- General Tax Code: Articles 35a and 35b ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041470897/>)
Exemption for furnished rentals
- General Tax Code: Articles 278-0a to 279a ↗ (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006191654&cidTexte=LEGITEXT000006069577>)
VAT liability (Article 279)
- General Tax Code: Articles 1407 to 1407b ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179806>)
Housing tax liability
- General Tax Code: Articles 1449 to 1466 ↗ (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006179812&cidTexte=LEGITEXT000006069577>)
CFE exemption: rule 1459
- Tourism Code: Article L327-1 ↗ (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000028747670)
Penalties in the event of undue use of the names regulated in the field of tourist accommodation
- Consumer Code: Article L131-5 ↗ (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000032227132/)
Penalty for failure to comply with price information obligations
- Order of 18 December 2015 concerning the advertising of the prices of tourist accommodation merchants (except furnished of tourism or outdoor hotel) ↗ (<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000031690407/>)
Price Display (Articles 6 and 7)
- Circular of 23 December 2013 on the main regulations applicable to the rental of guest rooms (PDF - 2.2 MB) ↗ (https://www.entreprises.gouv.fr/files/files/directions_services/tourisme/hebergement/circulaire_231213.pdf)
Invoice Delivery
- Circular DSS/SD5B/2013/100 of 14 March 2013 on the affiliation of guest house owners to social security (PDF - 50.8 KB) ↗ (http://circulaires.legifrance.gouv.fr/pdf/2013/05/cir_36985.pdf)
Obligation to join the Social Security
- Decree No. 87-149 of 6 March 1987 laying down minimum conditions for the comfort and habitability of rented premises ↗ (<https://www.legifrance.gouv.fr/loda/id/JORFTEXT00000312871/>)

Online services and forms

- Registration in the Register of Trade and Companies (RCS) (<https://www.service-public.fr/particuliers/vosdroits/R13775?lang=en>)
Online service
- City tax rates per municipality (<https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en>)
Online service
- Declare guest rooms in town hall (<https://www.service-public.fr/particuliers/vosdroits/R17897?lang=en>)
Online service
- Apply for exemption from the housing tax for guest rooms and furnished tourism located in rural revitalization zone (ZRR) (<https://www.service-public.fr/particuliers/vosdroits/R11242?lang=en>)
Form
- Business Change Return - Individual (P2) (<https://www.service-public.fr/particuliers/vosdroits/R17341?lang=en>)
Form

- [Statement of Business Creation - Individual \(PO CMB\)](https://www.service-public.fr/particuliers/vosdroits/R13745?lang=en) (https://www.service-public.fr/particuliers/vosdroits/R13745?lang=en)
Form

For more information, please contact

- [The essentials on BICs](http://bofip.impots.gouv.fr/bofip/7762-PGP.html?identifiant=BOI-BIC-20160706) [↗](#) (http://bofip.impots.gouv.fr/bofip/7762-PGP.html?identifiant=BOI-BIC-20160706)
Ministry of Finance
- [Perimeter of rural revitalization areas \(RBAs\)](https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr) [↗](#) (https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr)
National Agency for Territorial Cohesion (ANCT)
- [Coronavirus \(Covid-19\): assets for canceled travel and stays](https://www.inc-conso.fr/content/coronavirus-covid-19-des-avoids-pour-les-voyages-et-sejours-annules) [↗](#) (https://www.inc-conso.fr/content/coronavirus-covid-19-des-avoids-pour-les-voyages-et-sejours-annules)
National Institute of Consumer Affairs (INC)
- [Information on prices of specific products or services](https://www.inc-conso.fr/content/linformation-sur-les-prix-pour-certains-biens-et-services) [↗](#) (https://www.inc-conso.fr/content/linformation-sur-les-prix-pour-certains-biens-et-services)
National Institute of Consumer Affairs (INC)

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- [gouvernement.fr](https://www.gouvernement.fr)
- [data.gouv.fr](https://www.data.gouv.fr)

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